

BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**SEQUENCE #2**

For the CALENDAR year **2000** or other tax period beginning _____ and ending _____
 Mo Day Year Mo Day Year

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000 FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.

STEP 1 PLEASE PRINT OR TYPE NAME	Name of Principal NH Business Organization		FEDERAL EMPLOYER IDENTIFICATION NUMBER		
Complete Form BET-80-WE to determine the values for lines 1, 2 and 3. Form BET-80-WE may be obtained by calling (603) 271-2192.					
STEP 2 Compute the Enterprise Value Tax Base	1 Dividends Paid	1			
	2 Compensation and Wages Paid or Accrued	2			
	3 Interest Paid or Accrued	3			
	4 Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4	
STEP 3 Figure Your Tax	5 N.H. Business Enterprise Tax (Line 4 x .0050)			5	
	6 RSA 162-L, Community Development Finance Authority Credit (See instructions)			6	
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 less Line 6. IF NEGATIVE, ENTER 0.)			7	

**ENTER THE AMOUNT FROM LINE 7 ONTO LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.
 IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS**LINE-BY-LINE INSTRUCTIONS**

STEP 1 Name And FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year 2000. Please PRINT the principal NH business organization's name and federal employer identification number in the spaces provided.
BET Apportion- ment	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for lines 1, 2 and 3 of the Form BET-WE.
STEP 2 Compute the Enterprise Value Tax Base	<p>Line 1 Enter the total amount from line 17 of the BET-80-WE.</p> <p>Line 2 Enter the total amount from line 24 of the BET-80-WE.</p> <p>Line 3 Enter the total amount from line 29 of the BET-80-WE.</p> <p>Line 4 Enter the sum of lines 1, 2 and 3.</p>
STEP 3 Figure Your Tax	<p>Line 5 Multiply line 4 by .0050.</p> <p>Line 6 Enter the amount of any Community Development Finance Authority Credit claimed pursuant to RSA 162:L. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. If you also claim this credit on your BPT or other tax form the combined total shall not exceed \$200,000 for tax years ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999.</p> <p>Line 7 Enter the total amount of line 5 less line 6. IF NEGATIVE, ENTER 0.</p> <p>NOTE: The allowable amount of Community Development Finance Authority Credit must be determined and applied on a separate entity basis for each nexus business enterprise.</p>